

**NEW HAMPSHIRE INSURANCE DEPARTMENT
56 OLD SUNCOOK ROAD
CONCORD, NH 03301-5151**

INSURANCE LAW CHANGES FOR CALENDAR YEAR 2003

Chapter 144:1 of the Laws of 2003 added the following provisions to the Insurance Code effective January 1, 2004:

- ***RSA 400-A:32-a Timely mailing provision***

Claims for timely mailing must be supported by "...*the post office cancellation mark stamped upon the envelope or other appropriate wrapper...*" If the payment is not received or the cancellation mark is "...illegible, erroneous or omitted...", mail "...shall be deemed filed...if the sender establishes by competent evidence that the report...or other document *was deposited in the United States mail on or before the due date for filing...*"

- ***A Pitney Bowes postal imprint does not qualify as a "post office cancellation imprint"***

- ***Payment by Electronic Funds Transfers (EFT)***

RSA 400-A:32-b Required payment by electronic funds transfers in certain circumstances.

"Insurers shall remit taxes by electronic funds transfer when the insurer, or group of insurers, had a tax liability in the prior tax year of \$100,000 or more." To be considered timely, the tax payment must be deposited into the State of New Hampshire's bank account on or before the payment due date.

- ***Payment of Annual Statement Filing Fee***

Chapter 144:2 of the Laws of 2003 amended RSA 400-A:36, II to provide that "...*the insurer shall pay the fee for filing its annual statement* as prescribed by RSA 400-A:29 at the time of filing or *with the premium tax return, but no later than March 15th*". It is requested that companies continue to pay the filing fee with the filing of the premium tax return.

Effective July 1, 2002:

- ***RSA 400-A:32 Premium Tax; Penalty, Prepayments***

Due dates	Premium Tax Return	March 15 th , 2004
	First Estimated Payment	March 15 th , 2004
	Second Estimated Payment	June 15 th , 2004
	Third Estimated Payment	September 15 th , 2004
	Fourth Estimated Payment	December 15 th , 2004

- ***Variable Annuity license renewal due March 1, 2004.***

Variable Annuity license payments included with timely payment of premium taxes will be considered as having been timely paid.

- ***Late Payment Penalty***

RSA 400-A:32 IV "Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty equal to 10 percent on the amount of the tax due."

Late payment fees shall be assessed. Please note that the word "intentionally" has been removed from the law.

2003 LIFE INSURANCE COMPANY INSTRUCTIONS

GENERAL INSTRUCTIONS

ANNUAL STATEMENT FILING DUE DATE IS MARCH 1, 2004.

PREMIUM TAX RETURN DUE DATE IS MARCH 15, 2004
(See RSA 400-A:32-a Timely Mailing)

The premium tax form return is due NOT LATER THAN March 15, 2004. Tax returns postmarked on or before March 15, 2004, will be accepted as having been timely filed. Tax statements and tax payments postmarked after March 15, 2004, will be subject to the provisions of RSA 400-A:32, IV, which imposes a 10% penalty for filing after the due date.

DO NOT SEND PREMIUM TAX FORM AND/OR CHECKS WITH THE ANNUAL STATEMENT PACKAGE

COMPLETE TAX FORM , FORWARD WITH PAYMENT TO:

**NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151**

MAKE CHECKS PAYABLE TO: TREASURER, STATE OF NEW HAMPSHIRE

ESTIMATED LIABILITY LESS THAN \$400

RSA 400-A:32,II provides that "...any authorized insurer having an estimated liability of \$100 or less for each quarter shall make payment in full on March 15..." Any company having \$400 or less in taxes due (Page 2, Line 29), must pay the total of all four estimates on March 15,2003.

ALIEN CORPORATIONS

For retaliatory purposes, "State of Domicile" as used in this refers to State of Entry.

LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION OF 1996

Please refer to germane portions of the law included as an appendix to these instructions.

ELECTRONIC FILING OF PREMIUM TAX RETURN

All licensed Life insurance companies may file their premium tax form via electronic spreadsheet. To file electronically, a company must have:

- 1) capability for Electronic mail with an attached file
- 2) software compatible with Microsoft Excel 2000
- 3) software compatible with Microsoft Word 2000

To use electronic filing each company must request from the Department via E-Mail, the electronic spreadsheet, which then will be used by the company to process the premium tax form. The company will use the electronic file by supplying appropriate data and inserting the required premium amounts and other requested data. The

electronic file will provide for the automatic calculation of many fields, and will have the capability to print a hardcopy premium tax report. **A hardcopy report properly signed and notarized will also be required.**

WHAT IS TAXABLE?

Gross direct premiums including renewal premiums.
Policy fees.
Membership and other fees.
Policy dividends applied in payment for insurance (additional paid up insurance)
All other considerations for insurance received during the calendar year.

Medicare+Choice Premiums received by such organizations **on behalf of Medicare qualified individuals are not subject to premium taxation.**

Most Medicare beneficiaries may choose to receive benefits through one of the following Medicare+Choice plans: Coordinated care plans, which includes health maintenance organizations, Provider-Sponsored Organizations (PSO's) and Preferred Providers Organizations.

Medicaid Premiums *are* subject to premium tax.

ALL DEDUCTIONS FROM GROSS PREMIUMS MUST BE FULLY DOCUMENTED

DOCUMENTS REQUIRED TO BE FILED

- 1) Schedule T for the current year.
- 2) New Hampshire State Page for the current year.
- 3) Detailed computations of any items on page three of the premium tax form.
- 4) 2002 NH Business Enterprise tax form. Do not attach Federal Income Tax Return. **Do not deduct any estimated payments which will be applied to calendar year 2003 Business Enterprise Tax.**
- 5) Documents substantiating any reduction and/or credits taken on premium tax form.

PAGE ONE INSTRUCTIONS

COMPANY NAME – enter company name
BUSINESS ADDRESS – enter **complete** company address, street, city, state, zip.
TYPE OF COMPANY - enter LIF for Life Insurance Company
FEDERAL TAX ID NUMBER - enter the company's nine digit federal tax id number
NAIC GROUP CODE - enter the company's four digit NAIC group code
NAIC COMPANY CODE - enter the company's five digit NAIC company code
STATE OF DOMICILE - enter the two-letter abbreviation of the company's state of domicile.

PLEASE INDICATE AMOUNT OF TAX PAYMENT AND METHOD OF TAX PAYMENT.

PLEASE INDICATE LICENSE FOR VARIABLE ANNUITIES : YES (Y) NO (N)
PLEASE INDICATE IF THE COMPANY HAS AMENDED ITS' ARTICLES OF AGREEMENT (Y/N)
PLEASE INDICATE IF THE COMPANY HAS AMENDED ITS' BYLAWS (Y/N)

Complete the sworn statement and have this statement properly notarized by a notary public.

PAGE TWO INSTRUCTIONS

Line 1. Life premiums included by state in schedule T should be included here. Column two should be the NH taxable premiums, while column three contains the domestic state tax rate and taxable premiums. Enter the domestic State tax in column four.

Line 2. Annuity premiums if taxable by the domestic state. Indicate applicable rate and taxable amounts in column three. Enter the domestic state tax in column four.

Line 3 and 4. If the company's domestic state has the same tax rate for both group and individual A&H premiums, enter all premiums per schedule T in line three. Indicate the rate and taxable amounts in column three and the domestic state tax in column four.

Line 4. To be used if the company's domestic state has different rates for group and individual A&H premiums. Indicate the rate and taxable premiums in column three and the domestic state tax in column four.

Line 5. Enter the total of other taxable premiums/considerations in column three and the domestic state tax in column four.

Line 6. Unallocated pertains only to NH domestic companies. NH domestics should enter the total amount of all premiums written in the United States for which a premium tax has not been paid.

Line 7. Subtotal should agree to schedule T Line 30 column 2 plus column 4. If your domestic state taxes annuities subtotal should agree to total columns 2, 3, and 4.

Line 8. Additions to policies by dividends. Additions to policies by dividends are not allocated to state by Schedule T. The amount from Line 6.3 of the state page should be reported on this line. Complete column three and enter the domestic state tax in column four.

Line 9. Enter the amount of any other taxable considerations received.

Lines 11 through 14. Enter dividends to policyholders by type of premium. Enter the NH taxable amount in column two and the domestic state rate and taxable amount in column three. Enter domestic state tax in column four.

Line 15. Enter the amount of premiums written for Federal employee benefit programs. Enter the NH premiums written and the respective domestic state tax rate and premium amounts in columns two and three. Enter the domestic state tax amount in column four.

Line 16. Additions to policies by dividends. Additions to policies by dividends are not allocated to state by Schedule T. The amount from Line 6.3 of the state page should be reported on this line. Complete column three and enter the domestic state tax in column four.

Line 17. Enter any other taxable considerations. Complete columns two, three, and four.

Line 18. Total deductions, the total of Lines 11 through 17.

Line 19. Net premiums subject to tax, NH basis column 2, state of domicile basis column 4.

Line 20. Tax on net premiums, NH basis column 2, state of domicile basis column 4.

Line 21. Retaliatory Tax. Line 20 column four less line 20 column two.

Line 22. Total NH premium tax, Line 20 column two and retaliatory tax, Line 21, column four. Minimum NH premium tax is \$200.00.

Line 23. Deduct NH Business Enterprise Tax paid in accordance with RSA 77-E. This credit may not reduce the amount on Line 24 below \$0. Only those amounts "incurred" for calendar 2002 may be deducted on this return. Any excess not deducted on this form must be applied in accordance with RSA 400-A:34-a.

Line 24. Premium tax after NH Business Enterprise Tax credit but **not less than zero**.

PAYMENTS AND CREDITS

Line 26. Other taxes payable. Enter the total of Other Taxes Payable from page three line 13.

Line 27. Assessments payable. Enter the total of Other Taxes Payable from page three line 23.

Line 28. Total Tax Payable. Total of premium tax after NH Business Enterprise Tax credit, other taxes payable, and assessments payable. If this amount is \$100,000 or more, the company is required to make payment by EFT. If the company is a member of a holding company that collectively is liable for \$100,000 or more, all members of the holding company are required to pay by EFT.

Line 29a. Cash Payments Applied to Estimated Tax

This line provides space to list the cash payments applied to estimated tax.

Any overpayment from March 15, 2003 should first be reduced by filing and annual license fees due in 2003, unless these fees were separately paid.

Only the portion of the March 15, 2003 payment that was applied to estimated tax due March 15, 2003 should be entered here under the March 15 estimate. Cash payments for June 15, 2003, September 15, 2003 and December 15, 2003 should also be entered in the appropriate place.

COMMUNITY DEVELOPMENT PROGRAM (RSA 162:L-10)

Line 29b. The credit arising from amounts contributed in accordance with the NH Community Development Financing Authority should be included on this line. Supporting documentation must accompany the premium tax return. **Any credits applied without supporting documentation will be denied.**

LIFE AND HEALTH INSURANCE GUARANTY FUND ASSOCIATION OF 1996 (RSA 408-B:13)

Line 29c. 20% of Class B assessments made under the Health Insurance Guaranty Assessment Act of 1996 may be included on this line. Only **Class B assessments made in accordance with RSA 408-B** may be included on this line. **Any credits applied without supporting documentation will be denied.** Please refer to germane portions of the law included at the end of these instructions.

OTHER APPROVED CREDITS

Line 27d. Other Approved Credits. This line should be used for any other "pre-approved" credits to premium tax. **There should be no credits on this line that have not been expressly "pre-approved" by the NH Insurance Department.**

BALANCE DUE MARCH 15, 2004

All companies having a Total Tax Liability for calendar year 2002 of \$100,00 or more must provide payment by EFT. In addition, all companies of a group having Total Tax Liability for calendar year 2002 of \$100,000 or more, must provide payment for all companies by EFT. For reference purposes, Total Tax Liability for Life & A&H companies is contained on Line 29 of page two of the premium tax return for 2002.

Companies and/or groups having Total Tax Liability of less than \$100,000 for calendar year 2002 may provide payment by either check or by electronic funds transfer (EFT). Payment for several companies may be included on one check or one EFT. The EFT must provide sufficient detail to allocate the funds to each company.

If payment is made by check, the check should accompany the hardcopy premium tax form or forms. If paid by EFT, the EFT must be made in accordance with instructions provided by this Department and available on our website.

REFUNDS

Should the company have an overpayment on Line 35, the NH Insurance Department will apply this overpayment to prepayments due during 2004. Should the overpayment exceed the total of estimates due during calendar year 2004, a refund will be issued on or before June 30, 2004. If the company qualifies for a refund, please make no further prepayments during 2004 without first contacting the NH Insurance Department.

PAGE THREE INSTRUCTIONS

LICENSING, FILING AND DOCUMENT FEES

Include in this section only fees and charges relating to the filing of the annual statement, licensing of the company, and other documents fees. Fees and assessments computed on the basis of premiums written must be included in the appropriate section below.

OTHER TAXES

If the company's domestic state imposes any additional fees and/or taxes upon NH companies, these fees and taxes must be included herein. Complete detailed computations must be provided

If the company calculates retaliatory assessments and taxes on allocations other than the predetermined percentages provided by the domestic state, these allocations must have been approved and be utilized in the calculation of taxes for the domestic state to be properly used for NH filing purposes. The company should include adequate explanation with their premium tax statement.

Items to be included here:

Franchise Tax

Corporate Tax

District/Municipality Tax

County/City/Canadian Province Tax

Investment Tax

Corporate Registration Fee

OTHER ASSESSMENTS

Include all other assessments. Do not include fees relating to filing of the annual statements and/or licensing of the company. These fees should be included under Licensing and Filing Fees.

Include:

Cost Containment Fee

Financial Regulation Fee

State Rating Bureau Assessment

Attorney General Assessment

Fraud Assessment

Actuary

Rate Hearing

Police Pension Fund

Insurance Department Maintenance

Any other assessments applicable to NH domestic companies in the company's domestic state.

Insurance Department Maintenance – Line 22

Compute the domestic state assessment for column 3. Place the NH Administrative Assessment paid during calendar year 2003 on line 22 in the NH basis column. Subtract the NH basis from the domestic state basis and insert the excess in column 4. Column four should not be less than zero.

ALL TAX FORMS WITH INSTRUCTIONS ARE AVAILABLE ON OUR WEB SITE:

WWW.STATE.NH.US/INSURANCE

ADDITIONALLY, OUR WEB SITE CONTAINS ANSWERS TO FREQUENTLY ASKED QUESTIONS AND I STRONGLY URGE YOU TO USE THIS FACILITY, SINCE THIS IS A BUSY TIME FOR ALL OF US. HOWEVER, IF YOU MUST CALL, I CAN BE REACHED AT (603) 271-7973 EXT 212.

MY E-MAIL ADDRESS IS: JCOLBY@INS.STATE.NH.US

THE INSURANCE DEPARTMENT'S FAX NUMBER IS: (603) 271-1406

**Janet B. Colby
Taxation Officer**

RSA 408-B LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION OF 1996
EFFECTIVE DATE: JANUARY 1, 1996

RSA 408-B:4 DEFINITIONS

VII: "Insolvent insurer" means a member insurer which on or after January 1, 1996, is placed under an order of liquidation by a court of competent jurisdiction with a finding of insolvency.

RSA 408-B:9 ASSESSMENTS

II (b): Class **B assessments** shall be made to the extent necessary to carry out the powers and duties of the association under RSA 408-B:8 with regard to an impaired or an insolvent insurer.

RSA 408-B:13 ASSESSMENT TAX CREDIT

1. A member insurer may offset against its tax liability under RSA 400-A any assessment described in RSA 408-B:9, II(b) for the **life insurance and annuity account, and for the health account for guaranteeing the performance of contractual obligations of an impaired or insolvent insurer in regard to disability income coverages only**, to the extent of 20 percent of the amount of the assessment for each of the 5 calendar years following the year in which the assessment was paid. If a member insurer ceases doing business, all unaccredited assessments described above may be credited against its tax liability under RSA 400-A for the year it ceases doing business.

II. Any sums acquired by refund from the association by member insurers, as stated in RSA 408-B:9, VI, and which were previously offset against taxes as described in paragraph I, shall be paid by these insurers to the state of New Hampshire in the manner required by the commissioner. The association shall notify the commissioner that refunds have been made.

This law provides an effective date of January 1, 1996. Only those Class B assessments for insolvencies occurring on or after January 1, 1996 are affected by this law.

For insolvencies occurring on or after January 1, 1996, 20% of the assessment may be credited against premium tax beginning the calendar year following the year in which the assessment was paid. The earliest credit will be allowed as an offset against premium tax for calendar year 1997.

**ANY ASSESSMENTS MADE UNDER RSA 404-D ARE NOT ELIGIBLE CREDITS AGAINST
PREMIUM TAX.**

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD, CONCORD, NH 03301- 5151
MARCH 15, 2004

STATEMENT OF FEES, CHARGES, AND PREMIUM TAXES
YEAR ENDING DECEMBER 31, 2003

COMPANY NAME			
STREET, CITY, STATE, ZIP			
TYPE OF COMPANY			
FEDERAL TAX ID NUMBER			
NAIC GROUP CODE			
NAIC COMPANY CODE			
STATE OF DOMICILE (2 DIGIT ABBREVIATION)			

PLEASE INDICATE METHOD AND AMOUNT OF TAX PAYMENT	NO PAYMENT	
	CHECK	
	EFT	

IS THIS COMPANY LICENSED FOR VARIABLE ANNUITIES? (Y/N)		
HAS THIS COMPANY AMENDED ITS' ARTICLES OF AGREEMENT? (Y/N)		
HAS THIS COMPANY AMENDED ITS' BYLAWS? (Y/N)		

SWORN STATEMENT (RSA 400-A:31)

State of			
County of			
Name of Officer	being duly sworn, deposes and says:		
that he/she is the	, of the		
and that the following is a full, true and correct statement of the business done in the State of New Hampshire by said Company during the year ending December 31, 2003.			

Subscribed and swon to me this _____ day of _____ 2004.

Officer _____

Notary Public _____

PLEASE INDICATE THE NAME OF THE TAXATION OFFICER WHOM WE SHOULD CONTACT IF THERE ARE QUESTIONS ABOUT THIS FORM. ALSO INDICATE THE APPROPRIATE ADDRESS FOR CORRESPONDENCE, REFUNDS, ETC.

PREMIUM TAX CONTACT PERSON			
ADDRESS (If different from above)			
E-MAIL ADDRESS			
PHONE NUMBER			
FAX NUMBER			

See Separate Instructions

The premium tax statement and payment of taxes is due NOT LATER THAN MARCH 15, 2004.

Make check payable to: Treasurer, State of New Hampshire

COMPANY NAME
 NAIC COMPANY CODE
 STATE OF DOMICILE
 YEAR ENDING DECEMBER 31, 2003

PREMIUM TAX: LIFE COMPANIES - RETALIATORY PROVISION NH RSA 400-A:35

Gross Premiums/considerations from New Hampshire policy/contract holders or on risks located in New Hampshire, other than premiums received for reinsurance, including all dividends applied to purchase additional insurance, membership and policy writing fees, etc., less return premiums/considerations only.

(1)	(2)	(3)	(4)
GROSS PREMIUMS/CONSIDERATIONS	NH BASIS	ST OF DOM BASIS	
	2%	(App Tax Rate)	TAX
1. Life Premiums			
2. Annuities	XXXXXXXX		
3. A&H Premiums Including Policy Membership & Other Fees - Group			
4. A&H Premiums Including Policy Membership & Other Fees - Individual			
5. Other			
6. Unallocated (NH Domestic)		XXXXXXXX	XXXXXXXX
7. SUBTOTAL (To agree with Sch T)		XXXXXXXX	XXXXXXXX
8. Additions to Policies by dividends			
9. Other (ATTACH SCHEDULE)			
10. Gross Premiums/Considerations (L7+L8 + L9)			

DEDUCTIONS FROM GROSS PREMIUMS

11. Dividends Paid or Credited to Policyholder - LIFE			
12. Dividends Paid or Credited to Policyholder - ANNUITIES	XXXXXXXX		
13. Dividends Paid or Credited to Policyholder - A&H GROUP			
14. Dividends Paid or Credited to Policyholder - A&H INDIVIDUAL			
15. Prem of Fed Emp Exempted by Section 8909 (f)(1) Title 5 USC			
16. Additions to policies by dividends			
17. Other: See Instructions, Attach Schedule			
18. TOTAL DEDUCTIONS (Line 11 through Line 17)			
19. NET PREMIUMS SUBJECT TO TAX (L10 - L18)			
20. TAX ON NET PREMIUMS (NH col 2, Domestic State col 4)			
21. RETALIATORY TAX (Line 20 col 4 less Line 20 col 2)			
22. TOTAL PREMIUM TAX (L 20 Col. 2 plus L 21 Col 4-MINIMUM \$200)			
23. BUSINESS ENTERPRISE TAX CREDIT (RSA 400-A:34-a)			
24. PREMIUM TAX DUE AFTER BUSINESS ENTERPRISE TAX (BUT NOT LESS THAN ZERO)			

COMPUTATION OF BALANCE DUE

25. Premium Tax Payable (Page 2, Col. 4, Line 24)		
26. Other Taxes Payable (Page 3, Col 4, Line 13)		
27. Assessments Payable (Page 3, Col 4, Line 23)		
28. TOTAL PREMIUM TAXES PAYABLE (LineS 25+26+27)		
29. PAYMENTS AND CREDITS		
a) Cash Payments Applied to Estimated Tax		
Overpayment March 15, 2003 net of refund & fees		
Mar. 15, 2003		
Jun. 15, 2003		
Sep. 15, 2003		
Dec. 15, 2003		
b) Community Development Financing Authority		
c) Health Insurance Guaranty Fund Assess (RSA 408-B:13)		
d) Other Approved Credits (See Instructions)		
30. Total Payments and Credits (Lines 29a through 29d)		
31. Total Taxes Payable (Overpaid) (Line 28 less Line 30)		
32. Prepayment Due Mar 15, 2004 (Line 28 if \$400 or less, MINIMUM \$200, otherwise, 25% of Line 28)		
33. Filing Fees (Page 3, Col 4, Line 6)		
34. Annual License Fee (Page 3, Col 4, Line 3)		
35. BALANCE DUE (OVERPAYMENT) MARCH 15, 2004 (LINES 31+32+33+34)		

TOTAL AMOUNT PAID

If your state has a surtax on premium tax, use the combined effective rate including surtax as the domestic state rate.

COMPANY NAME
 NAIC COMPANY CODE
 STATE OF DOMICILE
 YEAR ENDING DECEMBER 31, 2003

PREMIUM TAX: LIFE COMPANIES - RETALIATORY PROVISION NH RSA 400-A:35

(1)	(2)	(3)	(4)
LICENSING, FILING AND DOCUMENT FEES ONLY	NH BASIS	STATE OF DOM BASIS	LARGER OF COL 2 OR 3
1. Certificate of Authority Renewal (Due Date 6/15/03)	100.00		
2. Variable Annuity License Fee (Only if Licensed for Variable Products)	100.00		
3. Total License Fees	XXXXX	XXXXX	
4. Annual Filing Fees			
a) Annual Statement	100.00		
b) Certificate of Compliance	5.00		
c) Certificate of Deposit	5.00		
d) Certificate of Valuation	5.00		
5. Other Fees which might be applicable			
a) By-Laws (ONLY if amending)	25.00		
b) Articles of Incorporation (ONLY if amending)	10.00		
c) Other Retaliatory Fees (itemize)	XXXXX		
Publication Fee	XXXXX		
Annual Statement Audit Fee	XXXXX		
Other Fees - Attach Schedule	XXXXX		
6. TOTAL FILING FEES	XXXXX	XXXXX	

OTHER TAXES	NH BASIS	STATE OF DOM BASIS	TAX
Calculation of taxes based upon laws governing state of domicile (Include % rate and basis if applicable).			

7. FRANCHISE TAX (If subject to a minimum, include this minimum amount \$_____)	XXXXX	XXXXX	XXXXX
8. CORPORATE TAX	XXXXX		
9. DISTRICT/MUNICIPALITY	XXXXX		
10. COUNTY/CITY/CANADIAN PROVINCE TAX	XXXXX		
11. INVESTMENT TAX	XXXXX		
12. OTHER - ATTACH SCHEDULE	XXXXX		
13. TOTAL OTHER TAXES	XXXXX	XXXXX	

ASSESSMENTS & FEES	Applicable Rate	STATE OF DOM BASIS	TAX
Include all fees and assessments.			

14. COST CONTAINMENT FEE	XXXXX		
15. FINANCIAL REGULATION FEE	XXXXX		
16. STATE RATING BUREAU	XXXXX		
17. ATTORNEY GENERAL	XXXXX		
18. FRAUD	XXXXX		
19. ACTUARY	XXXXX		
20. RATE HEARING	XXXXX		
21. INSURANCE DEPARTMENT MAINTENANCE			
22. OTHER - ATTACH SCHEDULE			
23. TOTAL ASSESSMENTS	XXXXX	XXXXX	

**STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151**

**ESTIMATED PREMIUM TAX PAYMENT - RSA 400-A:32, II
JUNE 15, 2004**

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

PLEASE INDICATE METHOD OF TAX PAYMENT

EFT	
CHECK	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2003 (Page 2, Line 28)	
Amount Now Due: 25% of Total Tax Liability equal to or greater than \$400.	
Less: Credit March 15, 2004 Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Treasurer, or Secretary, above name company and made oath that the

the foregoing return by them is true.

Notary Public

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PAYMENT - RSA 400-A:32, II
SEPTEMBER 15, 2004

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

PLEASE INDICATE METHOD OF TAX PAYMENT

EFT	
CHECK	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2003 (Page 2, Line 28)	
Amount Now Due: 25% of Total Tax Liability equal to or greater than \$400.	
Less: Credit March 15, 2004 Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Treasurer, or Secretary, above name company and made oath that the

the foregoing return by them is true.

Notary Public

**STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151**

**ESTIMATED PREMIUM TAX PAYMENT - RSA 400-A:32, II
DECEMBER 15, 2004**

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

PLEASE INDICATE METHOD OF TAX PAYMENT

EFT	
CHECK	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2003 (Page 2, Line 28)	
Amount Now Due: 25% of Total Tax Liability equal to or greater than \$400.	
Less: Credit March 15, 2004 Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Treasurer, or Secretary, above name company and made oath that the

the foregoing return by them is true.

Notary Public